

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 1:18-cv-07828.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF PARTIAL VOLUNTARY DISMISSAL  
PURSUANT TO FED. R. CIV. P. 41(a)(2)**

WHEREAS Plaintiff Skatteforvaltningen (“SKAT”) has asserted claims against Defendant Michael Ben-Jacob (“Ben-Jacob”) in the action titled *SKAT v. Aerovane Logistics LLC Roth 401K Plan et al.*, No. 1:18-cv-07828;

WHEREAS SKAT and Ben-Jacob have now entered into a settlement agreement resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss with prejudice Ben-Jacob from *SKAT v. Aerovane Logistics LLC Roth 401K Plan et al.*, No. 1:18-cv-07828, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

WHEREAS the dismissal is not intended to affect any of the claims asserted against Defendants Aerovane Logistics LLC Roth 401K Plan or Robert Klugman in the action captioned *SKAT v. Aerovane Logistics LLC Roth 401K Plan et al.*, No. 1:18-cv-07828, or any other action;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, Ben-Jacob is dismissed with prejudice from the action *SKAT v. Aerovane Logistics LLC Roth 401K Plan et al.*, No. 1:18-cv-07828, with each party to bear its own costs; and

IT is further STIPULATED AND AGREED that SKAT's claims against Defendants Aerovane Logistics LLC Roth 401K Plan and Robert Klugman remain active in the action captioned *SKAT v. Aerovane Logistics LLC Roth 401K Plan et al.*, No. 1:18-cv-07828.

Dated: New York, New York  
December 15, 2024

By: /s/ Marc A. Weinstein  
Marc A. Weinstein  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

By: /s/ Thomas E.L. Dewey  
Thomas E.L. Dewey  
DEWEY, PEGNO & KRAMARSKY, LLP  
777 Third Avenue  
New York, NY 10017  
Telephone : (212) 943-4325  
Fax : (212) 943-4325  
tdewey@dpklaw.com

*Counsel for Defendant Michael Ben-Jacob*

SO ORDERED:

---

Lewis A. Kaplan  
United States District Judge